

**§ 31.6011(a)-4T Returns of income tax withheld (temporary).**

(a) *Withheld from wages*—(1) *In general.* Except as otherwise provided in § 31.6011(a)-4(a)(2), (a)(3), (a)(4), and (b), and in § 31.6011(a)-5, every person required to make a return of income tax withheld from wages pursuant to section 3402 shall make a return for the first calendar quarter in which the person is required to deduct and withhold such tax and for each subsequent calendar quarter, whether or not wages are paid therein, until the person has filed a final return in accordance with § 31.6011(a)-6. Except as otherwise provided in § 31.6011(a)-4(a)(2), (a)(3), (a)(4) and (b), and in § 31.6011(a)-8, Form 941, “Employer’s QUARTERLY Federal Tax Return,” is the form prescribed for making the return required under this paragraph (a)(1).

(a)(2) through (a)(3) [Reserved] For further guidance, see § 31.6011(a)-4(a)(2) through (a)(3).

(4) *Employers in the Employers’ Annual Federal Tax Program (Form 944)*—(i) *In general.* Employers notified of their qualification for the Employers’ Annual Federal Tax Program (Form 944) are required to file Form 944, “Employer’s ANNUAL Federal Tax Return,” instead of Form 941 to make a return of income tax withheld from wages pursuant to section 3402. Upon proper request by the employer, the Internal Revenue Service (IRS) will notify employers in writing of their qualification for the Employers’ Annual Federal Tax Program (Form 944). Qualified employers are those with an estimated annual employment tax liability (that is, social security, Medicare, and withheld federal income taxes) of \$1,000 or less for the entire calendar year, except employers required under § 31.6011(a)-4(a)(2) to make a return on Schedule H (Form 1040), “Household Employment Taxes,” or § 31.6011(a)-4(a)(3) to make a return on Form 943, “Employer’s Annual Federal Tax Return For Agricultural Employees.” The IRS may increase the amount of the estimated annual employment tax liability that qualifies employers to file Form 944 through a revenue procedure, notice or other IRS guidance published in the Internal Revenue Bulletin. The IRS will notify em-

ployers when they no longer qualify for the Employers’ Annual Federal Tax Program (Form 944) and must file Forms 941 instead.

(ii) *Request to participate and eligibility to opt out of the Employers’ Annual Federal Tax Program (Form 944).* The IRS will establish procedures in a revenue procedure, notice, or other IRS guidance published in the Internal Revenue Bulletin for employers to follow to request to receive notification to participate in the Employers’ Annual Federal Tax Program (Form 944) and to be removed from the Employers’ Annual Federal Tax Program (Form 944) after becoming a participant in order to file Forms 941 instead.

(b) through (c) [Reserved] For further guidance, see § 31.6011(a)-4(b) through (c).

(d) *Effective/applicability dates*—(1) *In general.* Paragraphs (a)(1) and (a)(4) of this section apply to taxable years beginning on or after December 30, 2008. The rules of paragraph (a)(1) of this section that apply to taxable years beginning before December 30, 2008, are contained in § 31.6011(a)-4. The rules of paragraph (a)(4) of this section that apply to taxable years beginning before December 30, 2008, are contained in § 31.6011(a)-4T in effect prior to December 30, 2008.

(2) *Expiration date.* The applicability of this section will expire on or before December 23, 2011.

[T.D. 9440, 73 FR 79358, Dec. 29, 2008]

**§ 31.6011(a)-5 Monthly returns.**

(a) *In general*—(1) *Requirement.* The provisions of this section are applicable in respect of the taxes reportable on returns required pursuant to § 31.6011(a)-1 or § 31.6011(a)-4. An employer (or other person) who is required by § 31.6011(a)-1 or § 31.6011(a)-4 to make quarterly or annual returns on any such form shall, in lieu of making such quarterly or annual returns, make returns of such taxes in accordance with the provisions of this section if the employer is so notified in writing by the IRS. Every employer (or other person) notified by the IRS shall make a return for the calendar month in which the notice is received, for each of the prior calendar months in the return period,